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Via e-file

March 12, 2014

Hon. Richard J. Sullivan United States District Judge United States Courthouse 500 Pearl Street New York, NY 10007-1312

Re: U.S. Securities and Exchange Commission v. Amerindo et al. (1:05-cv-p5231-RJS)

Dear Judge Sullivan:

We represent creditor John W. Sweetland in connection with this case. We are aware that Messrs. Vilar and Tanaka, through counsel, have alleged that Mr. Sweetland has no claim in this matter due to Mr. Sweetland's transfer of certain shares to the University of Michigan. It is simply outrageous that counsel for Mr. Vilar and Mr. Tanaka would carelessly and falsely make such assertions based upon a "google book" without regard to the numerous shares that Mr. Sweetland still owns.

While Mr. Sweetland did support the University of Michigan by transferring to it a portion of his shares in Amerindo Technology Growth Fund, Mr. Sweetland remains a creditor and still retains over 133,000 shares. In response to requests from the Receiver, Mr. Sweetland has provided ample evidence that he purchased over 322,811 shares in Amerindo Technology Growth Fund and that he still owns 133,744 shares today.

We hope that this letter addresses any concerns the Court may have due to the filing of Alberto Vilar and Gary Tanaka. We are available at the Court's convenience should Your Honor wish further information.

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